

## 2012 Kansas Statutes

**46-1128. Confidentiality of audit reports, when; exceptions.** (a) Except as provided by subsections (b) and (c) of this section and by subsections (d), (e) and (g) of K.S.A. 46-1106 and amendments thereto, each audit report prepared by the division of post audit or by a firm under the legislative post audit act, and each finding, conclusion, opinion or recommendation contained in the audit report, shall be confidential and shall not be disclosed pursuant to the provisions of the open records act or under any other law until: (1) The time of the next scheduled meeting of the legislative post audit committee held after distribution of the report to members of such committee; or (2) the time of the next scheduled meeting of another legislative committee held after distribution of the report to the members of such committee as authorized by the legislative post audit committee.

(b) The legislative post audit committee may authorize a specific confidential distribution of any audit report, prior to any such presentation of the audit report, by motion adopted by the legislative post audit committee or by rule adopted by the committee, in accordance with such motion or rule. Each person who receives an audit report pursuant to any such motion or rule authorizing a specific confidential distribution of the audit report shall keep the audit report and each finding, conclusion, opinion or recommendation contained in the audit report confidential until the audit report is presented to the legislative post audit committee or another legislative committee at an open meeting of the committee.

(c) The post auditor, or the post auditor's designee may make a limited distribution of preliminary audit findings, conclusions or recommendations to any person affected by the audit as part of the process of conducting the audit. Such preliminary audit findings, conclusions, opinions or recommendations shall be confidential and shall not be subject to disclosure pursuant to the provisions of the open records act or any other law, except as provided in subsections (d), (e) and (g) of K.S.A. 46-1106 and amendments thereto.

(d) As used in this section, "audit report" means the written report of any financial-compliance audit, performance audit, or any other audit or audit work conducted under the legislative post audit act by the division of post audit or by a firm under the legislative post audit act; and any other words and phrases used in this section shall have the meanings respectively ascribed thereto by K.S.A. 46-1112 and amendments thereto.

(e) This section shall be construed as part of the legislative post audit act.

**History:** L. 1996, ch. 20, § 1; Mar. 21.